



# भारत का राजपत्र

## The Gazette of India

असाधारण

## EXTRAORDINARY

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## PART II—Section 1

प्राधिकार से प्रकाशित

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इस भाग में बिन्न पृष्ठ संलग्न की जाती है जिससे कि पह अलग संकलन के लिए में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS  
(Legislative Department)

New Delhi, the 6th April, 1976/Chaitra 17, 1898 (Saka)

THE INDIAN STAMP (PONDICHERRY AMENDMENT)  
REGULATION, 1976

No. 6 OF 1976

Promulgated by the President in the Twenty-seventh Year of the Republic of India.

A Regulation further to amend the Indian Stamp Act, 1899 in its application to the Union territory of Pondicherry.

In exercise of the powers conferred by the second proviso to clause (1) of article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Indian Stamp (Pondicherry Amendment) Regulation, 1976.

(2) It extends to the whole of the Union territory of Pondicherry.

2. In section 10 of the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act), after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) (a) Notwithstanding anything contained in sub-section (1), where the State Government is satisfied that on account of temporary shortage of stamps in any region in the Union territory of Pondicherry duty cannot be paid, and payment of duty cannot be indicated on instruments by means of stamps, it may, by notification in the

Short title and extent.

Amendment of section 10.

Official Gazette, direct that, in such region and for such period as may be specified in such notification, the duty may be paid in cash in any branch of the State Bank of India or in a Government treasury or sub-treasury and the Collector shall, on production of challan evidencing payment of stamp duty in the State Bank of India, Government treasury or sub-treasury, certify by endorsement on the instrument, in respect of which the stamp duty is paid, that the duty has been paid and state in the said endorsement the amount of the duty so paid.

(b) An endorsement made on any instrument under clause (a) shall have the same effect as if the duty of an amount equal to the amount stated in the endorsement had been paid in respect of, and such payment had been indicated on such instrument by means of stamps, under sub-section (1).".

Insertion  
of new  
section  
64-A.

3. After section 64 of the principal Act, the following section shall be inserted, namely:—

Recovery  
of  
amount of  
deficit  
stamp  
duty.

**“64-A (1)** Where any person liable to pay duty under this Act is convicted of an offence under section 64, in respect of any instrument (not being an instrument specified in entry 91 of List I in the Seventh Schedule to the Constitution), the Magistrate shall, in addition to the punishment which may be imposed for such offence, recover summarily and pay over to the Collector the amount of duty, if any, due under this Act from such person in respect of that instrument and the Collector shall thereupon certify by endorsement on that instrument that proper duty has been levied in respect thereof:

Provided that if the person referred to in this sub-section has already paid any amount towards the duty payable under this Act in respect of the instrument in relation to which such person was convicted, the Magistrate shall recover only the difference in the amount of duty.

(2) The amount recoverable under sub-section (1) shall be recovered by the Magistrate, as if it were a fine imposed under the Code of Criminal Procedure, 1973.”.

2 of 1974.

FAKHRUDDIN ALI AHMED,  
President.

K. K. SUNDARAM,  
Secy. to the Govt. of India.